Special Finance Committee have observed 'no fall in the Excise revenue can be anticipated as the direct result of it for some years to come.' They proceed: 'Situated as the State is, we cannot have an Excise policy different from that of Travancore and Madras, and the Government of the latter have recently defined their attitude in unmistakable terms'. The Committee, therefore, have advised the Government to adopt the present income from this source as the normal revenue for some years to come. To those desirous of more information, my friend, the Member for Excise Revenue will explain further when his turn comes.

As regards the exhibition of Railway figures again, there was a point raised that only the net revenue be exhibited in the accounts as the gross receipts and expenditure shown in the budget do not pass through our Treasury. I regret that I cannot agree to the suggestion. The figures are exhibited not to show a swollen budget as some of my friends apprehend. It is true that prior to 1084 only the balance, after deducting the maintenance charges and working expenses including renewal charges and the surplus profits of the company, used to be exhibited in the accounts as receipt. In the year 1085, it was ordered by the then Diwan Mr. (now Sir) A. R. Banerjee that "in the State Accounts the gross Railway Receipts and not merely the net receipts should be shown on the receipt side and the total working expenses and other maintenance charges on the expenditure side." Capital charges on account of land acquisition and construction on account of the Railway are now, as before, paid by the State and such statements appear in our Treasury Accounts. It is the maintenance charges alone that do not pass through our Treasury Accounts, but shown therein from the accounts rendered annually by the Railway Company. I do not, therefore, think that the exhibition of the gross amounts on the receipt side of the State Treasury Account can be regarded either as an exhibition of false revenue or as opposed, to strict account principles, since the capacity of the Railway in respect of its revenue resource on the one hand and the annual outlay in respect of its charges on the other can only be ascertained from the accounts as at present maintained.

Disbursements.

I now turn to the estimates of expenditure for the coming year. The expenditure which is contemplated for 1104 amounts to Rs. 76,10 500 or Rs. 4,26,900 in excess of the revised estimate of the current year. The figures now placed before the House, I may state at the very outset, are the result of the mature consideration of the Government. They have, in their

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opinion, made ample provision consistent with their financial position for those Departments ministering to the moral and material welfare of the people, while negativing as far as possible the proposal for grants in other directions which could be dispensed with or postponed. A new feature of the budget for the coming year is the opening of a fresh major head of expenditure 'Up-lift of the Depressed Classes.' This is but the necessary corollary to the appointment of a Protector of the Depressed classes. Many items of expenditure specially incurred for their up-lift which used to be spent from several Departments have now been transferred to the new major head on statistical considerations, so that the Government and the people at large may have a definite idea of the actual amount spent year after year for the special benefit of these classes. More of this at the proper place.

I shall now proceed briefly to describe the proposals for the expenditure in 1104 and the more important variations as compared with the present year. It is hardly possible for me, with the time at my disposal, to dwell on all the items in detail I have, therefore, no option but to leave the Members of the Council to make themselves acquainted with the items of lesser importance which are all set out in the Financial statements before them.

Land Revenue.—Only the usual provisions are made in the Land Revenue Department, and the items that call for any special comment are the provisions for opening 'a Survey School' and 'Training in Pisciculture.' Government are in need of hands trained in Survey to take the place of those who are being retired in the usual course. On the last occasion I observed that the Government are carefully considering the question of the development of the fishing industry. An Expert Committee is now investigating the question in Madras and their conclusions in the matter may be of immense help to us. Meanwhile Government propose to send some suitable candidates for training in pisciculture for which a provision of Rs. 5,000 has been made.

Agriculture and Panchayats.—The budget estimate for the coming year is fixed at Rs. 3,16,200 as against the revised estimate of Rs. 3,14,100, i. e., at more or less the same level. Much discussion has passed in this House as regards the undesirability of clubbing 'Agriculture' with 'Panchayats' and suggesting their early separation. The Special Finance Committee too characterise the same as a mistaken step and recommend that, 'in view of the large number of Panchayats that there are in the State and of the important part that under proper supervision they may be made to play in promoting the welfare

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